



"Fighting for California Taxpayers"

Welcome

Dear Friends:

In 2010, the Legislature passed a law that turned the tax on gasoline into a complicated mess and saddled the Board of Equalization with a requirement to adjust excise tax rates on gas every year. Because of this law, known as the Gas Tax Swap, the Board -- in a 3-2 vote -- increased the excise tax on gas by 3.5 cents at our February 28 meeting in Culver City.

I voted against this tax hike because it is wrong for the Legislature to force the BOE to raise gas tax rates on California drivers by more than half a billion dollars based on a guessing game.

The Gas Tax Swap requires the Board to predict what gas consumption and prices will be in the coming year, and adjust the excise tax rate to match what would be collected if there were an additional 5 percent sales tax on gas.

I argued that the calculations used to estimate future tax revenue are a guessing game based on numbers that change all the time. Gas prices rise and fall at different times throughout the year and are notoriously difficult to predict. Raising the excise tax rate based on such shaky guessing is wrong, especially when Californians are already hurting.

If BOE members had rejected these speculative projections, Californians would have saved 3.5 cents per gallon of gas starting July 1. However, the increase was approved. But even if the Board had decided to keep the current excise tax rate, this annual guessing game for gas taxes would still be required by law.

Below you will see multiple articles on this important topic, including an



Friday, March 29, 2013

In this Issue...

In the News

Upcoming Events

An update on taxpayer education events coming up in April.



A full house at Vice Chair Steel's free Small Business Seminar in Escondido. More than 350 San Diego County taxpayers attended this event.

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opinion piece that I wrote for the Orange County Register. In that piece, I urge State Legislators to eliminate the Gas Tax Swap because it is an unjust scheme that allows Legislators to avoid blame for raising taxes on hardworking Californians.

As always, I am honored to serve as your taxpayer advocate. If I can be of any assistance, please do not hesitate to contact me.

Yours truly,



Michelle Steel

Vice Chair

California State Board of Equalization

In The News

Official Warns on Use Tax

(Orange County Register)

Michelle Steel: State Gas Tax Law a Complicated Mess

(Op-Ed, Orange County Register)

Our Voice: California's Bizarre Gasoline Tax System

(Editorial, The Desert Sun)

Editorial: Vicious Tax Circle Adds to Gas Price Woes

(Editorial, Orange County Register)

Gas Tax Going Up as State Tries to Level Revenue

(Doug Irving, Orange County Register)

Californians May Pay Nation's Highest Gas Taxes

(Associated Press)

It's Official: Gas Tax Going Up

(Jonathan Horn, UT San Diego)

California State Board of Equalization Passes New Gas Tax, 3-2 Vote

(David Perez, KHTS AM 1220)

SIGN UP



Vice Chair Steel with Seal Beach Mayor Pro Tem Ellery Deaton at their free Seal Beach Restaurant Tax Seminar.

The Steel Summary March

5th—Steel hosts a free Restaurant Tax Seminar in Seal Beach with Seal Beach Mayor Pro Tem Ellery Deaton.

7th—Steel hosts a free Small Business Seminar in Escondido with the City of Escondido and the Escondido Chamber of Commerce.

7th—Steel speaks at the Orange County Business Council Government Affairs Committee meeting.

7th—Steel joins a panel discussion at the Apartment Association of Orange County's 42nd Annual Trade Show Seminar.

12th—Board of Equalization Meeting in Sacramento.

13th—Board of Equalization Meeting in Sacramento.

26th—Steel hosts a free small business seminar in Anaheim with the City of Anaheim.

April

Upcoming Taxpayer Events

On **April 4**, I will be hosting a free small business seminar at Long Beach City College, with BOE Chairman Jerome Horton.

I will be hosting a similar seminar on **April 11** at the Costa Mesa Neighborhood Community Center.

These free seminars are geared towards new business owners, entrepreneurs considering starting a business, and business owners that have questions about state or federal tax laws. Presentations include Basic Sales and Use Tax, Better Business through Better Records, State Income Tax and Small Business, Employee or Independent Contractor, U.S. Small Business Administration Loan Programs and Services, Developing Business Plans, and Business Marketing.

These free small business seminars are an excellent opportunity for small-business owners, and for those thinking of starting small-businesses, to network and to interact directly with state and federal tax agencies; to learn about their rights as taxpayers, and how to navigate our complicated state and federal tax codes.

On **April 13**, I will be hosting the closing event for the United Way of Orange County's Volunteer Income Tax Assistance Program. It will take place at Irvine Valley College beginning at 10:00am.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to individuals and families with household incomes of less than \$57,000. Every year, VITA volunteers who have been trained and certified by the Internal Revenue Service offer FREE tax filing assistance around Orange, San Bernardino, Riverside, San Diego, and Imperial Counties, and throughout the state.

VITA volunteers work with the taxpayers to inform them about tax credits for which they may qualify such as [Earned Income Tax Credit](#), [Child Tax Credit](#), and [Credit for the Elderly or the Disabled](#). It helps low income families and individuals bring home millions of dollars to the communities in which they are most needed.

VITA events are scheduled nearly every day throughout the state until tax day, so there's no need to wait until April 13 to get tax filing assistance for free.

If you qualify for VITA or know someone who does, you can go to my website, [here](#), for more information, or follow this link to find a [VITA event](#) near you!

4th—Steel hosts a free Small Business Seminar in Long Beach, with Board of Equalization Chairman Jerome Horton.

7th—Steel attends the 10th Annual Thai New Year Festival in Hollywood.

11th—Steel hosts free a free Small Business Seminar in Costa Mesa.

13th—Steel hosts the closing day for Volunteer Income Tax Assistance at Irvine Valley College with the United Way of Orange County.

24th—Board of Equalization Meeting in Culver City.

25th—Board of Equalization Meeting in Culver City.

26th—Steel attends the Orange County District Attorney's 5th Annual Victims' Rights March and Rally.

Taxpayer Links

Helpful Links for California Taxpayers

Board of Equalization Links

[Taxpayers' Rights Advocate](#)

[Electronic Filing \(E-Services\)](#)

[Board of Equalization Forms](#)

[Seller's Permit Application](#)

[Verify Permit or License](#)

[California Use Tax Form](#)

[Claim for Refund Form](#)

Franchise Tax Board Links

[Franchise Tax Board Home Page](#)

[California Tax Service Center](#)

[Forms and Publications](#)

[Joel Angeles](#)

Chief Deputy

[Arie Dana](#)

Communications Director

[Rosalyn Vasquez](#)

Tax Counsel

[Tim Treichelt](#)

Tax Counsel III

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